

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MONTANA
GREAT FALLS DIVISION**

STEPHEN C. BULLOCK, in his official
capacity as Governor of Montana;
MONTANA DEPARTMENT OF REVENUE;
STATE OF NEW JERSEY,

Plaintiffs,

v.

INTERNAL REVENUE SERVICE;
CHARLES RETTIG, in his official
capacity as Commissioner of the
Internal Revenue Service; UNITED
STATES DEPARTMENT OF THE
TREASURY,

Defendants.

Case No. 4:18-cv-00103-BMM

MOTION FOR SUMMARY JUDGMENT

Plaintiffs Stephen C. Bullock, the Montana Department of Revenue, and the State of New Jersey hereby move for summary judgment on Count One of their Amended Complaint. This motion is supported by the arguments in the plaintiffs' Combined Brief in Support of Summary Judgment and Response to Motion to Dismiss, as well as the declarations filed with that brief, all of which will be filed concurrently with this motion. The plaintiffs have notified the IRS of this motion, and the IRS plans to oppose the motion.

For the reasons stated in the Combined Brief, the plaintiffs ask this Court to issue an order and judgment under 5 U.S.C. § 706(2) that sets aside the IRS's Revenue Procedure 2018-38, awards the plaintiffs their costs, attorneys fees, and

other disbursements for this action, and grants any other relief this Court deems appropriate.

Dated: April 17, 2019

Respectfully submitted,

/s/Glenn Moramarco

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CERTIFICATE OF SERVICE

I hereby certify that on April 17, 2019, I electronically filed the foregoing motion with the Clerk of the Court using the CM/ECF system. All participants are registered CM/ECF users and will be served by the CM/ECF system.

/s/ Deepak Gupta
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